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United Nations Children's Fund
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Interim financial report and statements for the year ended 31 December 2008, the first year of the biennium 2008-2009

Summary

The present document, submitted for information to the Executive Board, contains the financial report on the accounts of UNICEF for the year ended 31 December 2008, the first year of the biennium 2008-2009. The document, comprising the financial report and 10 statements supported by notes and one schedule, summarizes the financial results of transactions made in 2008. In line with General Assembly resolution 50/204 of 23 December 1995, and the formats agreed upon by the United Nations System Chief Executives Board for Coordination, the document is prepared in order to achieve harmonization of the presentation of the accounts of the agencies in the United Nations system. A summary of significant accounting policies and other information is included in the notes to the financial statements.

* This report is presented to the Executive Board for information and will be discussed only if a specific request is made by a member of the Executive Board.

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I. Interim financial report for the year ended 31 December 2008

Introduction

1. The United Nations Children's Fund (UNICEF) submits herewith its financial report, accompanied by 10 statements and one schedule. Statements I to IV are presented in line with the formats agreed upon by the United Nations System Chief Executives Board for Coordination as a step towards harmonizing the accounts of agencies in the United Nations system. The financial report summarizes the financial results of UNICEF activities for the year ended 31 December 2008.

Income

2. UNICEF income in 2008 totalled $3,373 million. Income comprised $1,067 million under regular resources, $1,571 million under other resources (regular) and $735 million under other resources (emergency). UNICEF income is from the following sources: 60 per cent ($2,022 million) from Governments and intergovernmental agencies; 29 per cent ($987 million) from fundraising campaigns, the sale of greeting cards and gifts, and individual donations; 8 per cent ($256 million) from inter-organizational arrangements; and 3 per cent ($108 million) from miscellaneous sources, including interest and net currency-exchange adjustments and gains on foreign exchange transactions.

Expenditure

3. UNICEF expenditure for 2008 was $3,059 million, and consisted of $914 million for programme cooperation from regular resources, $1,315 million for programme cooperation from other resources (regular), $746 million from other resources (emergency), $74 million for management and administration, and $10 million for security.

Supported deliveries

4. UNICEF handled supported deliveries of goods on behalf of third parties valued at $304 million during 2008. These deliveries, handled through the administrative structures of UNICEF, are not reflected in the organization's accounts.

Trust funds

5. In 2008, trust fund receipts totalled $742 million, and disbursements and obligations $802 million. Trust funds do not form part of the income of UNICEF. These funds are earmarked resources entrusted to UNICEF by various entities, including Governments, other organizations in the United Nations system, and non-governmental organizations, mainly to cover the cost of procuring supplies but also to provide services on behalf of those entities. They also include funds provided by Government sponsors to cover the costs of the Junior Professional Officers programme.

Cash holdings and investments

6. As at 31 December 2008, UNICEF had total cash holdings and investments of $2,881 million, which included unspent balances from trust funds amounting to $266 million. Some $1,781 million was held in interest-bearing term deposits, $1,017 million was in investments, and $82 million was in current bank accounts. Cash on hand amounted to $1 million globally.

Approved programmes

7. During 2008, the Executive Board approved $3,960 million for country programmes of cooperation as well as for regional and interregional programmes. This total included $1,766 million for programmes funded from regular resources and $1,457 million for programmes funded from other resources. The total also included $737 million for programmes and projects financed by pledges for other resources (emergency).

Ann M. Veneman
Executive Director
United Nations Children's Fund

II. Financial statements

Statement I

Income and expenditure and changes in reserves and fund balances for the year ended 31 December 2008

(Thousands of United States dollars)

		2008				2007
			Other resources			
		Regular resources	Other resources regular	Other resources emergency	Total	Total
Income						
Voluntary contributions						
Governments and intergovernmental agencies	(schedule 1)	615 731	965 956	457 795	2 039 482	1 735 372
Less: Transfer to support budget	(note 3/ schedule 1)	(17 448)			(17 448)	(15 993)
		598 283	965 956	457 795	2 022 034	1 719 379
Non-governmental/private sector sources	(schedule 1)	77	513 619	112 203	625 899	476 691
Funds received under inter-organizational arrangements	(schedule 1)		90 858	164 744	255 602	233 957
Private Fundraising and Partnerships Division	(note 4)	360,633			360 633	391 016
Other income						
Interest income		109 269			109 269	139 644
Miscellaneous income	(note 5)	17 760			17 760	21 536
Net currency exchange adjustments and gains on foreign exchange	(note 6)	(18 656)			(18 656)	15 622
Total income		**1 067 366**	**1 570 433**	**734 742**	**3 372 541**	**2 997 845**
Expenditure						
Programme assistance	(statement VII)	746 576	1 315 545	746 219	2 808 340	2 516 851
Programme support	(statement IV)	167 213			167 213	156 243
Total programme cooperation		913 789	1 315 545	746 219	2 975 553	2 673 094
Management and administration	(statement IV)	74 058			74 058	84 362
Security	(statement IV)	9 770			9 770	9 587
Total expenditure		**997 617**	**1 315 545**	**746 219**	**3 059 381**	**2 767 043**

		2008				2007
			Other resources			
		Regular resources	Other resources regular	Other resources emergency	Total	Total
Excess (shortfall) of income over expenditure		69 749	254 888	(11 477)	313 160	230 802
Write-offs/prior period adjustments	(note 7)	3 867	15 298	2 741	21 906	17 032
Net excess (shortfall) of income over expenditure		**65 882**	**239 590**	**(14 218)**	**291 254**	**213 770**
Fund balances, 1 January		833 332	1 149 079	460 411	2 442 822	2 287 875
Savings on or cancellation of prior periods' obligations		24 504			24 504	1 177
Transfer to reserve for after-service health insurance	(note 8)	(30 000)			(30 000)	(60 000)
Reserve balances, 1 January	(note 8)	197 520			197 520	134 855
Increase in reserves	(note 8)	30 519			30 519	62 665
Reserves and fund balances, 31 December		**1 121 757**	**1 388 669**	**446 193**	**2 956 619**	**2 640 342**

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

Ayalew Abai
Comptroller

Statement II
Assets, liabilities, reserves and fund balances as at 31 December 2008

(Thousands of United States dollars)

		2008	*2007*
Assets			
Cash and term deposits	(note 9)	1 864 428	2 229 829
Investments	(note 10)	1 016 603	445 000
Accounts receivable			
Contributions receivable	(note 11)	277 152	251 288
Less: Provision for uncollectible contributions	(note 12)	(5 000)	(5 000)
Net contributions receivable		272 152	246 288
Other accounts receivable	(note 13)	443 523	454 576
Inventories	(note 14)	46 293	46 079
Buildings	(note 15)	17 956	17 831
Total assets		**3 660 955**	**3 439 603**
Liabilities			
Contributions received in advance	(note 16)	7 707	40 500
Unliquidated obligations	(note 17)	271 285	273 724
Accounts payable	(note 18)	108 926	123 445
Trust funds	(note 19)	266 386	314 570
Medical insurance plan	(note 20)	50 032	47 022
Total liabilities		**704 336**	**799 261**
Reserves and fund balances			
Reserves			
For procurement services	(note 8)	2 000	2 000
For insurance	(note 8)	115	115
For capital assets	(note 8)	27 212	27 126
For after-service health insurance	(note 8)	180 000	150 000
For separation fund	(note 8)	18 712	18 279
Total reserves		**228 039**	**197 520**

	2008	*2007*
Fund balances		
Regular resources	893 718	833 332
Other resources (regular)	1 388 669	1 149 079
Other resources (emergency)	446 193	460 411
Total fund balances	**2 728 580**	**2 442 822**
Total reserves and fund balances	**2 956 619**	**2 640 342**
Total liabilities, reserves and fund balances	**3 660 955**	**3 439 603**

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

Statement III
Cash flow for the year ended 31 December 2008

(Thousands of United States dollars)

	2008	*2007*
Cash flow from operating activities		
Net excess of income over expenditure	291 254	213 770
(Increase) decrease in contributions receivable	(25 864)	9 764
Decrease (increase) in other accounts receivable	11 053	(10 396)
Increase in inventory	(214)	(13 903)
(Decrease) increase in contributions received in advance	(32 793)	27 228
Decrease in accounts payable	(14 519)	(20 935)
Increase in medical insurance plan	3 010	2 601
(Decrease) increase in unliquidated obligations	(2 439)	43 984
Less: Interest income	(109 269)	(139 643)
Net cash from operating activities	**120 219**	**112 470**
Cash flow from investing activities		
(Increase) decrease in investments	(571 603)	295 000
Increase in buildings	(125)	(1 491)
Plus: Interest income	109 269	139 643
Net cash from investing activities	**(462 459)**	**433 152**
Cash flow from financing activities		
Savings on or cancellation of prior periods' obligations	24 504	1 177
Decrease in balances held for trust funds	(48 184)	(27 674)
Transfer to reserve for after-service health insurance	30 000	60 000
Transfer from regular resources	(30 000)	(60 000)
Increase in capital assets	86	110
Increase in separation fund	433	2 555
Net cash from financing activities	**(23 161)**	**(23 832)**
Net (decrease) increase in cash and term deposits	**(365 401)**	**521 790**
Cash and term deposits, 1 January	**2 229 829**	**1 708 039**
Cash and term deposits, 31 December	**1 864 428**	**2 229 829**

Statement IV
Statement of appropriations for the biennium 2008-2009 as at 31 December 2008

(Thousands of United States dollars)

	Appropriations				*Expenditure*				*Appropriations*
	Original	*Supplement*	*Transfers/ adjustment*	*Revised*	*Programme support*	*Management and administration*	*Security*	*Total*	*Unspent*
Programme support									
Country and regional offices	462 043		633	462 676	210 248			210 248	252 428
Headquarters	139 857		55	139 912	60 868			60 868	79 044
Subtotal	**601 900**		**688**	**602 588**	**271 116**			**271 116**	**331 472**
Management and administration	310 900		(688)	310 212		126 708		126 708	183 504
Subtotal	**912 800**			**912 800**	**271 116**	**126 708**		**397 824**	**514 976**
Security	26 200	21 400		47 600			9 770	9 770	37 830
Total	**939 000**	**21 400**		**960 400**	**271 116**	**126 708**	**9 770**	**407 594**	**552 806**
Expenditure					271 116	126 708	9 770	407 594	
Less: Recovery from packing and assembly activities					8 340			8 340	
Recovery from other resources (regular)					56 889	26 771		83 660	
Recovery from other resources (emergency)					30 939	14 559		45 498	
Agency commissions from administration of non-procurement trust funds and Junior Professional Officers						1 607		1 607	
Government contribution towards local costs					342			342	
Transfer from income in respect of income tax reimbursement					7 393	9 713		17 106	
Subtotal					**103 903**	**52 650**		**156 553**	
Net expenditure (statement I)					**167 213**	**74 058**	**9 770**	**251 041**	

Statement V

Income/receipts, expenditure/disbursements and changes in fund balances for the year ended 31 December 2008

(Thousands of United States dollars)

	2008					2007
		Other resources				
	Regular resources	*Other resources (regular)*	*Other resources (emergency)*	*Trust funds*	*Total*	*Total*
Opening balances	833 332	1 149 079	460 411	304 628	2 747 450	2 611 467
Income/receipts	1 067 366	1 570 433	734 742	742 262	4 114 803	3 778 831
Funds available	1 900 698	2 719 512	1 195 153	1 046 890	6 862 253	6 390 298
Expenditure/disbursements	997 617	1 315 545	746 219	301 900	3 861 281	3 566 993
Write-offs/prior period adjustments	3 867	15 298	2 741		21 906	17 032
Savings on or cancellation of prior periods' obligations	24 504				24 504	1 177
Transfer to reserve for after-service health insurance	30 000				30 000	60 000
Closing balances	**893 718**	**1 388 669**	**446 193**	**244 990**	**2 973 570**	**2 747 450**

Statement VI
Status of funding for approved programmes and appropriations as at 31 December 2008

(Thousands of United States dollars)

		Other resources		
	Regular resources	*Other resources (regular)*	*Other resources (emergency)*	*Total*
Unspent balances of programmes and appropriations as at 1 January 2008	1 550 777	1 503 538	466 343	3 520 658
Approved at Executive Board sessions				
New programmes/appropriations	1 628 304			1 628 304
Additional programmes	138 037	1 456 793	737 067	2 331 897
Write-off of uncollectible contributions		(15 496)	(2 607)	(18 103)
Recoveries to the budget	(156 553)			**(156 553)**
Subtotal	**3 160 565**	**2 944 835**	**1 200 803**	**7 306 203**
Expenditure	997 617	1 315 545	746 219	3 059 381
Unspent balances of programmes and appropriations as at 31 December 2008	**2 162 948**	**1 629 290**	**454 584**	**4 246 822**
Fund balances as at 31 December 2008	893 718	1 388 669	446 193	2 728 580
To be financed from future income	**1 269 230**	**240 621**	**8 391**	**1 518 242**

Statement VII

Statement of approved programmes and appropriations, expenditure and unspent balances for regular resources, other resources (regular) and other resources (emergency) for the year ended 31 December 2008

(Thousands of United States dollars)

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Africa					
Angola	38 740	91 805	130 545	59 078	71 467
Benin	22 011	31 509	53 520	17 006	36 514
Botswana	3 845	2 545	6 390	3 279	3 111
Burkina Faso	30 821	25 664	56 485	31 853	24 632
Burundi	15 172	22 731	37 903	19 680	18 223
Cameroon	21 115	9 627	30 742	13 889	16 853
Cape Verde	2 850	(23)	2 827	741	2 086
Central African Republic	13 939	18 673	32 612	21 694	10 918
Chad	21 474	40 035	61 509	33 866	27 643
Comoros	5 408	1 788	7 196	3 271	3 925
Congo	4 958	17 188	22 146	6 587	15 559
Côte d'Ivoire	12 362	75 896	88 258	30 765	57 493
Democratic Republic of the Congo	231 448	103 630	335 078	147 401	187 677
Equatorial Guinea	4 539	510	5 049	1 557	3 492
Eritrea	17 064	17 949	35 013	16 081	18 932
Ethiopia	136 868	115 018	251 886	120 547	131 339
Gabon	3 100	1 462	4 562	1 471	3 091
Gambia	5 669	2 417	8 086	2 969	5 117
Ghana	35 213	14 554	49 767	24 108	25 659
Guinea	20 083	6 087	26 170	11 374	14 796
Guinea-Bissau	11 885	7 649	19 534	6 765	12 769
Kenya	27 653	81 154	108 807	44 685	64 122
Lesotho	24 304	5 029	29 333	6 559	22 774
Liberia	46 329	11 317	57 646	31 880	25 766
Madagascar	48 831	22 906	71 737	30 907	40 830

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Malawi	54 349	39 530	93 879	38 751	55 128
Mali	73 701	13 342	87 043	26 212	60 831
Mauritania	5 713	8 197	13 910	6 623	7 287
Mauritius	25		25		25
Mozambique	70 368	52 039	122 407	63 620	58 787
Namibia	8 158	4 391	12 549	4 852	7 697
Niger	31 046	106 723	137 769	39 547	98 222
Nigeria	77 546	215 736	293 282	93 751	199 531
Rwanda	47 371	11 399	58 770	17 116	41 654
Sao Tome and Principe	3 134	47	3 181	1 146	2 035
Senegal	20 386	5 381	25 767	11 761	14 006
Sierra Leone	32 184	12 439	44 623	22 241	22 382
Somalia	57 389	69 382	126 771	70 500	56 271
South Africa	20 521	10 146	30 667	10 553	20 114
Swaziland	10 319	6 894	17 213	9 520	7 693
Togo	20 251	5 432	25 683	8 963	16 720
Uganda	46 024	60 472	106 496	58 790	47 706
United Republic of Tanzania	51 155	18 207	69 362	33 744	35 618
Zambia	20 983	13 057	34 040	18 347	15 693
Zimbabwe	50 224	84 735	134 959	71 945	63 014
Regional	8 222	7 657	15 879	3 055	12 824
Area total	**1 514 750**	**1 472 326**	**2 987 076**	**1 299 050**	**1 688 026**
Americas and Caribbean					
Argentina	4 078	5 780	9 858	4 835	5 023
Barbados	266	(266)			
Belize	2 907	1 379	4 286	1 293	2 993
Bolivia	14 242	9 801	24 043	11 027	13 016
Brazil	12 327	15 909	28 236	17 327	10 909
Chile	1 302	801	2 103	1 045	1 058
Colombia	11 416	8 149	19 565	10 021	9 544

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Costa Rica	3 411	397	3 808	810	2 998
Cuba	4 130	1 567	5 697	2 610	3 087
Dominican Republic	5 092	928	6 020	1 907	4 113
Ecuador	3 645	3 430	7 075	4 884	2 191
El Salvador	4 877	1 335	6 212	2 160	4 052
Guatemala	7 190	4 008	11 198	6 782	4 416
Guyana	4 184	940	5 124	2 300	2 824
Haiti	16 828	26 813	43 641	21 027	22 614
Honduras	6 820	8 222	15 042	4 999	10 043
Jamaica	5 404	2 713	8 117	3 116	5 001
Mexico	9 563	6 984	16 547	6 424	10 123
Nicaragua	11 153	6 187	17 340	6 254	11 086
Panama	2 045	806	2 851	1 320	1 531
Paraguay	3 593	882	4 475	1 563	2 912
Peru	7 775	5 237	13 012	7 112	5 900
Suriname	1 877	(1 877)			
Uruguay	1 520	1 451	2 971	1 622	1 349
Venezuela (Bolivarian Republic of)	3 132	4 103	7 235	2 558	4 677
Regional	19 294	7 396	26 690	10 420	16 270
Area total	**168 071**	**123 075**	**291 146**	**133 416**	**157 730**
East Asia and Pacific					
Cambodia	43 977	9 902	53 879	20 305	33 574
China	49 243	49 018	98 261	38 642	59 619
Democratic People's Republic of Korea	10 294	12 570	22 864	15 021	7 843
Indonesia	193 059	26 822	219 881	115 279	104 602
Lao People's Democratic Republic	18 019	12 868	30 887	13 789	17 098
Malaysia	2 156	558	2 714	1 418	1 296
Mongolia	5 992	1 144	7 136	2 832	4 304
Myanmar	41 504	102 726	144 230	79 502	64 728
Pacific Island Countries	31 926	6 844	38 770	10 683	28 087

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Papua New Guinea	14 254	3 885	18 139	5 996	12 143
Philippines	19 495	8 070	27 565	14 441	13 124
Thailand	9 550	6 483	16 033	9 123	6 910
Timor-Leste	13 377	8 482	21 859	8 063	13 796
Viet Nam	21 798	13 412	35 210	16 224	18 986
Regional	1 893	2 053	3 946	1 448	2 498
Area total	**476 537**	**264 837**	**741 374**	**352 766**	**388 608**
South Asia					
Afghanistan	46 844	92 481	139 325	68 230	71 095
Bangladesh	137 172	65 462	202 634	68 115	134 519
Bhutan	8 110	2 330	10 440	3 062	7 378
India	205 186	113 777	318 963	99 293	219 670
Maldives	8 808	26	8 834	3 961	4 873
Nepal	35 418	15 711	51 129	25 572	25 557
Pakistan	90 923	77 469	168 392	79 105	89 287
Sri Lanka	65 612	16 693	82 305	36 670	45 635
Regional	666	1 067	1 733	1 276	457
Area total	**598 739**	**385 016**	**983 755**	**385 284**	**598 471**
Middle East and North Africa					
Algeria	4 999	479	5 478	1 473	4 005
Djibouti	7 036	6 108	13 144	6 257	6 887
Egypt	18 937	5 858	24 795	9 987	14 808
Iran (Islamic Republic of)	6 880	1 580	8 460	2 752	5 708
Iraq	42 297	54 858	97 155	40 264	56 891
Jordan	9 132	10 066	19 198	6 763	12 435
Kuwait	30		30		30
Lebanon	13 128	3 682	16 810	9 297	7 513
Morocco	9 121	2 753	11 874	4 449	7 425
Oman	1 129	1 030	2 159	1 218	941

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Palestinian children and women	24 563	18 064	42 627	20 970	21 657
Sudan	70 285	191 691	261 976	176 847	85 129
Syrian Arab Republic	17 121	7 614	24 735	16 660	8 075
Tunisia	3 188	461	3 649	1 149	2 500
Yemen	26 422	3 694	30 116	14 963	15 153
Regional	7 744	2 297	10 041	1 530	8 511
Area total	**262 012**	**310 235**	**572 247**	**314 579**	**257 668**
Central and Eastern Europe and Commonwealth of Independent States					
Albania	5 669	5 274	10 943	6 121	4 822
Armenia	2 030	293	2 323	1 237	1 086
Azerbaijan	2 819	1 040	3 859	2 462	1 397
Belarus	2 275	144	2 419	869	1 550
Bulgaria	1 930	1 766	3 696	1 406	2 290
Bosnia and Herzegovina	3 395	6 577	9 972	3 658	6 314
Croatia	1 221	1 593	2 814	1 397	1 417
Georgia	4 229	10 402	14 631	6 864	7 767
Kazakhstan	4 143	1 034	5 177	1 847	3 330
Kosovo (Serbia)	2 296	3 762	6 058	3 670	2 388
Kyrgyzstan	3 855	1 742	5 597	2 575	3 022
Moldova	5 815	5 100	10 915	3 698	7 217
Montenegro	1 590	660	2 250	934	1 316
Romania	4 094	2 401	6 495	2 714	3 781
Russian Federation	10 664	8 744	19 408	10 100	9 308
Serbia	5 724	3 584	9 308	3 253	6 055
Tajikistan	5 528	10 027	15 555	8 577	6 978
The former Yugoslav Republic of Macedonia	3 333	943	4 276	1 999	2 277
Turkey	8 540	8 824	17 364	5 736	11 628
Turkmenistan	1 883	767	2 650	1 670	980
Ukraine	6 148	2 367	8 515	3 766	4 749

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Uzbekistan	3 265	9 735	13 000	4 764	8 236
Regional	7 912	2 711	10 623	2 709	7 914
Area total	**98 358**	**89 490**	**187 848**	**82 026**	**105 822**
Global assistance					
Avian influenza	5 860	1 007	6 867	5 014	1 853
Emergency Programme Fund	54 066	77 675	131 741	26 385	105 356
Immunization	3 317		3 317	1 500	1 817
Inter-country programmes	298 982	285 555	584 537	202 782	381 755
Innocenti Research Centre	8 369	4 079	12 448	5 538	6 910
UN Special Session on Children	(3)	3			
Total global assistance	**370 591**	**368 319**	**738 910**	**241 219**	**497 691**
Total programme assistance	**3 489 058**	**3 013 298**	**6 502 356**	**2 808 340**	**3 694 016**
Support Budget					
Programme support	21 600	580 988	602 588	167 213	435 375
Management and administration	10 000	300 212	310 212	74 058	236 154
Security		7 600	47 600	9 770	37 830
Recoveries to the budget		(156 553)	(156 553)		(156 553)
Total support budget	**31 600**	**772 247**	**803 847**	**251 041**	**552 806**
Total	**3 520 658**	**3 785 545**	**7 306 203**	**3 059 381**	**4 246 822**

Statement VII.1
Statement of approved programmes and appropriations, expenditure and unspent balances for regular resources for the year ended 31 December 2008

(Thousands of United States dollars)

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Africa					
Angola	13 866	38 055	51 921	16 254	35 667
Benin	5 017	24 509	29 526	5 412	24 114
Botswana	1 349	500	1 849	684	1 165
Burkina Faso	19 042	12 775	31 817	15 835	15 982
Burundi	7 476	10 009	17 485	9 187	8 298
Cameroon	17 834	650	18 484	5 307	13 177
Cape Verde	2 320		2 320	741	1 579
Central African Republic	9 664	1 330	10 994	5 012	5 982
Chad	9 460	13 816	23 276	11 095	12 181
Comoros	3 723	200	3 923	811	3 112
Congo	1 917	6 703	8 620	2 799	5 821
Côte d'Ivoire	5 138	33 917	39 055	7 681	31 374
Democratic Republic of the Congo	191 068	2 600	193 668	55 882	137 786
Equatorial Guinea	3 599	300	3 899	704	3 195
Eritrea	7 759	100	7 859	2 632	5 227
Ethiopia	80 950	5 644	86 594	39 700	46 894
Gabon	2 587		2 587	698	1 889
Gambia	4 044	425	4 469	1 164	3 305
Ghana	9 952	7 063	17 015	9 376	7 639
Guinea	12 528	1 597	14 125	6 001	8 124
Guinea-Bissau	8 428	500	8 928	2 023	6 905
Kenya	10 521	46 273	56 794	15 112	41 682
Lesotho	5 159	500	5 659	1 138	4 521
Liberia	19 634	1 425	21 059	5 568	15 491
Madagascar	41 511	5 229	46 740	15 433	31 307

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Malawi	30 307	500	30 807	9 242	21 565
Mali	60 323	1 600	61 923	11 192	50 731
Mauritania	2 073	3 847	5 920	2 619	3 301
Mauritius	25		25		25
Mozambique	12 941	16 744	29 685	15 409	14 276
Namibia	2 459	500	2 959	1 021	1 938
Niger	15 148	90 734	105 882	19 520	86 362
Nigeria	31 127	169 710	200 837	43 296	157 541
Rwanda	39 937		39 937	7 860	32 077
Sao Tome and Principe	2 75.		2 755	743	2 012
Senegal	13 136	486	13 622	5 362	8 260
Sierra Leone	19 576	800	20 376	8 286	12 090
Somalia	17 243	1 650	18 893	9 217	9 676
South Africa	5 280	2 129	7 409	2 437	4 972
Swaziland	2 434	600	3 034	1 346	1 688
Togo	16 569	2 003	18 572	4 251	14 321
Uganda	19 387	21 832	41 219	21 414	19 805
United Republic of Tanzania	34 083	5 199	39 282	17 932	21 350
Zambia	13 507	4 454	17 961	8 814	9 147
Zimbabwe	9 415	1 885	11 300	4 557	6 743
Area total	**842 271**	**538 793**	**1 381 064**	**430 767**	**950 297**
Americas and Caribbean					
Argentina	806	64	870	648	222
Belize	2 484	172	2 656	575	2 081
Bolivia	6 528		6 528	1 076	5 452
Brazil	3 893	996	4 889	1 757	3 132
Chile	645	33	678	441	237
Colombia	4 444	212	4 656	1 022	3 634
Costa Rica	3 148		3 148	582	2 566
Cuba	3 264		3 264	583	2 681

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Dominican Republic	**2 993**	**41**	**3 034**	**622**	**2 412**
Ecuador	**789**	**1 053**	**1 842**	**1 085**	**757**
El Salvador	**2 825**	**185**	**3 010**	**639**	**2 371**
Guatemala	**1 670**	**902**	**2 572**	**1 591**	**981**
Guyana	**2 394**	**700**	**3 094**	**1 026**	**2 068**
Haiti	**3 505**	**9 365**	**12 870**	**4 152**	**8 718**
Honduras	**3 656**		**3 656**	**760**	**2 896**
Jamaica	**2 672**	**359**	**3 031**	**564**	**2 467**
Mexico	**3 786**	**309**	**4 095**	**793**	**3 302**
Nicaragua	**4 508**	**630**	**5 138**	**740**	**4 398**
Panama	**1 686**	**31**	**1 717**	**439**	**1 278**
Paraguay	**3 169**	**225**	**3 394**	**906**	**2 488**
Peru	**2 667**	**111**	**2 778**	**926**	**1 852**
Uruguay	**730**	**540**	**1 270**	**533**	**737**
Venezuela (Bolivarian Republic of)	630	3 140	3 770	977	2 793
Regional	12 957		12 957	2 946	10 011
Area total	**75 849**	**19 068**	**94 917**	**25 383**	**69 534**
East Asia and Pacific					
Cambodia	12 345	1 933	14 278	6 355	7 923
China	37 377	436	37 813	11 956	25 857
Democratic People's Republic of Korea	2 767	1 981	4 748	2 262	2 486
Indonesia	16 048	1 642	17 690	5 225	12 465
Lao People's Democratic Republic	7 394	800	8 194	2 282	5 912
Malaysia	1 520		1 520	434	1 086
Mongolia	3 968		3 968	1 149	2 819
Myanmar	19 555	11 253	30 808	13 863	16 945
Pacific Island countries	27 657	185	27 842	5 531	22 311
Papua New Guinea	7 251	140	7 391	1 330	6 061
Philippines	4 459	1 795	6 254	2 964	3 290
Thailand	4 281	150	4 431	1 016	3 415

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Timor-Leste	699	5 063	5 762	1 124	4 638
Viet Nam	12 577		12 577	4 085	8 492
Area total	**157 898**	**25 378**	**183 276**	**59 576**	**123 700**
South Asia					
Afghanistan	27 084	38 843	65 927	35 691	30 236
Bangladesh	34 400	9 294	43 694	20 749	22 945
Bhutan	4 871	25	4 896	796	4 100
India	163 482		163 482	36 589	126 893
Maldives	2 221	25	2 246	253	1 993
Nepal	20 438	100	20 538	6 040	14 498
Pakistan	15 118	35 011	50 129	20 118	30 011
Sri Lanka	4 124	50	4 174	742	3 432
Area total	**271 738**	**83 348**	**355 086**	**120 978**	**234 108**
Middle East and North Africa					
Algeria	4 652	50	4 702	1 104	3 598
Djibouti	4 002	1 622	5 624	1 134	4 490
Egypt	10 815	500	11 315	2 963	8 352
Iran (Islamic Republic of)	2 182	238	2 420	1 424	996
Iraq	7 159	250	7 409	2 071	5 338
Jordan	3 382		3 382	601	2 781
Lebanon	692	600	1 292	614	678
Morocco	5 740		5 740	1 262	4 478
Oman	151		151	150	1
Palestinian children and women	7 951		7 951	3 674	4 277
Sudan	8 553	37 994	46 547	15 174	31 373
Syrian Arab Republic	4 176		4 176	752	3 424
Tunisia	2 847	77	2 924	686	2 238

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Yemen	18 771	3 135	21 906	10 012	11 894
Regional	204	80	284	171	113
Area total	**81 277**	**44 546**	**125 823**	**41 792**	**84 031**
Central and Eastern Europe and Commonwealth of Independent States					
Albania	1 968	340	2 308	757	1 551
Armenia	1 206	106	1 312	633	679
Azerbaijan	1 480	522	2 002	982	1 020
Belarus	2 001		2 001	563	1 438
Bosnia and Herzegovina	891	600	1 491	750	741
Bulgaria	1 230	29	1 259	624	635
Croatia	128	264	392	376	16
Georgia	1 919	130	2 049	640	1 409
Kazakhstan	1 806	332	2 138	1 053	1 085
Kosovo (Serbia)	1 214	1 100	2 314	1 272	1 042
Kyrgyzstan	2 472	432	2 904	1 020	1 884
Moldova	3 024		3 024	649	2 375
Montenegro	1 265		1 265	632	633
Romania	1 463	12	1 475	513	962
Russian Federation	2 950		2 950	747	2 203
Serbia	1 870	361	2 231	992	1 239
Tajikistan	2 405	3 372	5 777	2 230	3 547
The former Yugoslav Republic of Macedonia	1 448		1 448	662	786
Turkey	3 536	422	3 958	1 574	2 384
Turkmenistan	1 663	123	1 786	887	899
Ukraine	3 112		3 112	1 147	1 965
Uzbekistan	2 648	3 548	6 196	2 970	3 226
Regional	2 007	1 402	3 409	736	2 673
Area total	**43 706**	**13 095**	**56 801**	**22 409**	**34 392**

	Approved programmes/ appropriations unspent balances as at 1 January 2008	*New programmes/ appropriations and cancellations*	*Total programmes/ appropriations*	*Total expenditure*	*Approved programmes/ appropriations unspent balances as at 31 December 2008*
Global assistance					
Emergency Programme Fund	23 875	76 050	99 925	24 984	74 941
Immunization	737		737		737
Inter-country programmes	21 826	37 263	59 089	20 687	38 402
Total global assistance	**46 438**	**113 313**	**159 751**	**45 671**	**114 080**
Total programme assistance	**1 519 177**	**837 541**	**2 356 718**	**746 576**	**1 610 142**
Support Budget					
Programme support	21 600	580 988	602 588	167 213	435 375
Management and administration	10 000	300 212	310 212	74 058	236 154
Security		47 600	47 600	9 770	37 830
Recoveries to the budget		(156 553)	(156 553)		(156 553)
Total support budget	**31 600**	**772 247**	**803 847**	**251 041**	**552 806**
Total	**1 550 777**	**1 609 788**	**3 160 565**	**997 617**	**2 162 948**

Statement VII.2
Statement of approved programmes, expenditure and unspent balances for other resources for the year ended 31 December 2008

(Thousands of United States dollars)

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Africa					
Angola	24 219	53 155	77 374	41 878	35 496
Benin	16 045	6 782	22 827	10 963	11 864
Botswana	2 496	2 045	4 541	2 595	1 946
Burkina Faso	8 744	8 758	17 502	10 613	6 889
Burundi	4 540	9 976	14 516	6 627	7 889
Cameroon	3 281	6 759	10 040	6 656	3 384
Cape Verde	530	(23)	507		507
Central African Republic	2 252	9 271	11 523	8 961	2 562
Chad	3 898	9 067	12 965	7 337	5 628
Comoros	1 660	1 219	2 879	2 088	791
Congo	1 439	10 105	11 544	2 969	8 575
Côte d'Ivoire	5 505	36 238	41 743	19 232	22 511
Democratic Republic of the Congo	22 680	38 952	61 632	31 950	29 682
Equatorial Guinea	940	210	1 150	853	297
Eritrea	4 764	7 995	12 759	6 322	6 437
Ethiopia	49 500	52 840	102 340	39 258	63 082
Gabon	513	1 462	1 975	773	1 202
Gambia	1 538	1 992	3 530	1 756	1 774
Ghana	24 603	7 267	31 870	14 094	17 776
Guinea	6 525	2 370	8 895	3 665	5 230
Guinea-Bissau	3 238	6 338	9 576	4 255	5 321
Kenya	14 488	23 261	37 749	16 923	20 826
Lesotho	17 516	3 029	20 545	3 316	17 229
Liberia	18 987	5 460	24 447	19 143	5 304
Madagascar	6 716	9 524	16 240	8 703	7 537
Malawi	23 797	36 390	60 187	27 560	32 627

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Mali	12 301	8 627	20 928	11 154	9 774
Mauritania	2 726	3 070	5 796	2 470	3 326
Mozambique	57 202	29 764	86 966	43 366	43 600
Namibia	5 687	3 484	9 171	3 415	5 756
Niger	11 157	12 267	23 424	14 253	9 171
Nigeria	46 419	46 026	92 445	50 455	41 990
Rwanda	8 137	11 416	19 553	9 256	10 297
Sao Tome and Principe	373	47	420	405	15
Senegal	6 598	4 895	11 493	6 322	5 171
Sierra Leone	12 069	11 642	23 711	13 767	9 944
Somalia	29 924	17 636	47 560	21 971	25 589
South Africa	15 241	8 017	23 258	8 116	15 142
Swaziland	6 761	5 192	11 953	6 465	5 488
Togo	1 926	1 668	3 594	1 931	1 663
Uganda	17 642	11 019	28 661	15 859	12 802
United Republic of Tanzania	16 732	11 776	28 508	14 535	13 973
Zambia	7 609	4 198	11 807	6 434	5 373
Zimbabwe	34 346	34 847	69 193	38 010	31 183
Regional	2 068	6 346	8 414	1 394	7 020
Area total	**565 332**	**582 379**	**1 147 711**	**568 068**	**579 643**
Americas and Caribbean					
Argentina	3 286	5 716	9 002	4 187	4 815
Barbados	54	(54)			
Belize	423	1 207	1 630	718	912
Bolivia	7 487	6 196	13 683	6 201	7 482
Brazil	8 434	14 913	23 347	15 570	7 777
Chile	657	768	1 425	604	821
Colombia	6 144	7 543	13 687	7 803	5 884
Costa Rica	265	397	662	228	434
Cuba	860	364	1 224	824	400

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Dominican Republic	1 603	194	1 797	698	1 099
Ecuador	2 856	2 217	5 073	3 639	1 434
El Salvador	2 331	1 150	3 481	1 447	2 034
Guatemala	5 085	2 732	7 817	4 478	3 339
Guyana	1 790	240	2 030	1 274	756
Haiti	10 641	10 764	21 405	12 890	8 515
Honduras	3 135	5 818	8 953	4 023	4 930
Jamaica	2 548	2 354	4 902	2 381	2 521
Mexico	4 129	5 127	9 256	3 663	5 593
Nicaragua	5 460	5 110	10 570	4 249	6 321
Panama	359	775	1 134	881	253
Paraguay	424	657	1 081	657	424
Peru	3 617	3 911	7 528	4 043	3 485
Suriname	1 877	(1 877)			
Uruguay	790	911	1 701	1 089	612
Venezuela (Bolivarian Republic of)	2 500	963	3 463	1 583	1 880
Regional	5 790	6 249	12 039	7 195	4 844
Area total	**82 545**	**84 345**	**166 890**	**90 325**	**76 565**
East Asia and Pacific					
Cambodia	31 632	7 969	39 601	13 950	25 651
China	11 764	13 341	25 105	9 437	15 668
Democratic People's Republic of Korea	2 198	3 561	5 759	3 687	2 072
Indonesia	51 968	25 008	76 976	40 042	36 934
Lao People's Democratic Republic	10 625	10 566	21 191	10 769	10 422
Malaysia	309	558	867	641	226
Mongolia	2 010	1 158	3 168	1 683	1 485
Myanmar	18 725	18 450	37 175	18 686	18 489
Pacific Island countries	3 846	6 577	10 423	4 673	5 750
Papua New Guinea	7 003	3 745	10 748	4 666	6 082
Philippines	14 660	5 409	20 069	10 569	9 500

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Thailand	2 115	6 333	8 448	4 949	3 499
Timor-Leste	11 050	2 593	13 643	5 409	8 234
Viet Nam	9 178	13 453	22 631	12 139	10 492
Regional	619	1 643	2 262	403	1 859
Area total	**177 702**	**120 364**	**298 066**	**141 703**	**156 363**
South Asia					
Afghanistan	17 382	40 313	57 695	24 843	32 852
Bangladesh	91 886	51 580	143 466	38 253	105 213
Bhutan	3 239	2 305	5 544	2 266	3 278
India	39 787	108 373	148 160	57 190	90 970
Maldives	902	1	903	249	654
Nepal	10 682	11 674	22 356	13 789	8 567
Pakistan	38 607	21 609	60 216	26 582	33 634
Sri Lanka	9 567	8 637	18 204	6 143	12 061
Regional		1 080	1 080	774	306
Area total	**212 052**	**245 572**	**457 624**	**170 089**	**287 535**
Middle East and North Africa					
Algeria	237	277	514	250	264
Djibouti	2 655	1 930	4 585	2 731	1 854
Egypt	8 102	5 158	13 260	7 005	6 255
Iran (Islamic Republic of)	4 876	1 342	6 218	1 161	5 057
Iraq	37 092	17 266	54 358	22 287	32 071
Jordan	2 007	647	2 654	1 177	1 477
Lebanon	2 070	2 421	4 491	1 279	3 212
Morocco	3 380	2 753	6 133	3 187	2 946
Oman	978	1 030	2 008	1 068	940
Palestinian children and women	4 163	4 530	8 693	4 305	4 388
Sudan	31 134	57 340	88 474	57 163	31 311
Syrian Arab Republic	1 226	105	1 331	216	1 115

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Tunisia	341	384	725	463	262
Yemen	7 562	(1 548)	6 014	3 666	2 348
Regional	1 844	2 017	3 861	1 127	2 734
Area total	**107 667**	**95 652**	**203 319**	**107 085**	**96 234**
Central and Eastern Europe and Commonwealth of Independent States					
Albania	3 649	4 934	8 583	5 364	3 219
Armenia	824	187	1 011	604	407
Azerbaijan	1 339	518	1 857	1 480	377
Belarus	274	144	418	306	112
Bosnia and Herzegovina	1 914	5 991	7 905	2 908	4 997
Bulgaria	700	1 737	2 437	782	1 655
Croatia	874	1 329	2 203	1 021	1 182
Georgia	2 280	5 012	7 292	3 093	4 199
Kazakhstan	2 337	401	2 738	783	1 955
Kosovo (Serbia)	2 501	2 662	5 163	2 389	2 774
Kyrgyzstan	1 383	1 071	2 454	1 555	899
Moldova	2 791	5 100	7 891	3 049	4 842
Montenegro	325	660	985	302	683
Romania	2 625	1 300	3 925	1 689	2 236
Russian Federation	8 773	8 165	16 938	7 636	9 302
Serbia	2 973	3 230	6 203	2 261	3 942
Tajikistan	3 068	3 466	6 534	3 871	2 663
The former Yugoslav Republic of Macedonia	1 857	943	2 800	1 337	1 463
Turkey	5 056	8 402	13 458	4 162	9 296
Turkmenistan	220	644	864	783	81
Ukraine	3 035	2 367	5 402	2 619	2 783
Uzbekistan	617	5 822	6 439	1 687	4 752
Regional	2 938	1 309	4 247	1 973	2 274
Area total	**52 353**	**65 394**	**117 747**	**51 654**	**66 093**

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Global assistance					
Avian influenza	5 860	1 007	6 867	5 014	1 853
Emergency Programme Fund	8 670	(250)	8 420	476	7 944
Immunization	2 580		2 580	1 500	1 080
Inter-country programmes	280 411	242 752	523 163	174 093	349 070
Innocenti Research Centre	8 369	4 079	12 448	5 538	6 910
UN Special Session on Children	(3)	3			
Total global assistance	**305 887**	**247 591**	**553 478**	**186 621**	**366 857**
Total programme assistance	**1 503 538**	**1 441 297**	**2 944 835**	**1 315 545**	**1 629 290**

Statement VII.3
Statement of approved programmes, expenditure and unspent balances for other resources (emergency) for the year ended 31 December 2008

(Thousands of United States dollars)

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Africa					
Angola	655	595	1 250	946	304
Benin	949	218	1 167	631	536
Burkina Faso	3 035	4 131	7 166	5 405	1 761
Burundi	3 156	2 746	5 902	3 866	2 036
Cameroon		2 218	2 218	1 926	292
Central African Republic	2 023	8 072	10 095	7 721	2 374
Chad	8 116	17 152	25 268	15 434	9 834
Comoros	25	369	394	372	22
Congo	1 602	380	1 982	819	1 163
Côte d'Ivoire	1 719	5 741	7 460	3 852	3 608
Democratic Republic of the Congo	17 700	62 078	79 778	59 569	20 209
Eritrea	4 541	9 854	14 395	7 127	7 268
Ethiopia	6 418	56 534	62 952	41 589	21 363
Gambia	87		87	49	38
Ghana	658	224	882	638	244
Guinea	1 149	2 120	3 269	1 708	1 561
Guinea-Bissau	100	811	911	487	424
Kenya	2 644	11 620	14 264	12 650	1 614
Lesotho	1 629	1 500	3 129	2 105	1 024
Liberia	7 708	4 432	12 140	7 169	4 971
Madagascar	604	8 153	8 757	6 771	1 986
Malawi	245	2 640	2 885	1 949	936
Mali	1 077	3 115	4 192	3 866	326
Mauritania	914	1 280	2 194	1 534	660
Mozambique	225	5 531	5 756	4 845	911
Namibia	12	407	419	416	3

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Niger	4 741	3 722	8 463	5 774	2 689
Rwanda	(703)	(17)	(720)		(720)
Sao Tome and Principe	6		6	(2)	8
Senegal	652		652	77	575
Sierra Leone	539	(3)	536	188	348
Somalia	10 222	50 096	60 318	39 312	21 006
Swaziland	1 124	1 102	2 226	1 709	517
Togo	1 756	1 761	3 517	2 781	736
Uganda	8 995	27 621	36 616	21 517	15 099
United Republic of Tanzania	340	1 232	1 572	1 277	295
Zambia	(133)	4 405	4 272	3 099	1 173
Zimbabwe	6 463	48 003	54 466	29 378	25 088
Regional	6 154	1 311	7 465	1 661	5 804
Area total	**107 147**	**351 154**	**458 301**	**300 215**	**158 086**
Americas and Caribbean					
Argentina	(14)		(14)		(14)
Barbados	212	(212)			
Bolivia	227	3 605	3 832	3 750	82
Colombia	828	394	1 222	1 196	26
Costa Rica	(2)		(2)		(2)
Cuba	6	1 203	1 209	1 203	6
Dominican Republic	496	693	1 189	587	602
Ecuador		160	160	160	
El Salvador	(279)		(279)	74	(353)
Guatemala	435	374	809	713	96
Haiti	2 682	6 684	9 366	3 985	5 381
Honduras	29	2 404	2 433	216	2 217
Jamaica	184		184	171	13
Mexico	1 648	1 548	3 196	1 968	1 228
Nicaragua	1 185	447	1 632	1 265	367

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Peru	1 491	1 215	2 706	2 143	563
Venezuela (Bolivarian Republic of)	2		2	(2)	4
Regional	547	1 147	1 694	279	1 415
Area total	**9 677**	**19 662**	**29 339**	**17 708**	**11 631**
East Asia and Pacific					
China	102	35 241	35 343	17 249	18 094
Democratic People's Republic of Korea	5 329	7 028	12 357	9 072	3 285
Indonesia	125 043	172	125 215	70 012	55 203
Lao People's Democratic Republic		1 502	1 502	738	764
Malaysia	327		327	343	(16)
Mongolia	14	(14)			
Myanmar	3 224	73 023	76 247	46 953	29 294
Pacific Island countries	423	82	505	479	26
Philippines	376	866	1 242	908	334
Thailand	3 154		3 154	3 158	(4)
Timor-Leste	1 628	826	2 454	1 530	924
Viet Nam	43	(41)	2		2
Regional	1 274	410	1 684	1 045	639
Area total	**140 937**	**119 095**	**260 032**	**151 487**	**108 545**
South Asia					
Afghanistan	2 378	13 325	15 703	7 696	8 007
Bangladesh	10 886	4 588	15 474	9 113	6 361
India	1 917	5 404	7 321	5 514	1 807
Maldives	5 685		5 685	3 459	2 226
Nepal	4 298	3 937	8 235	5 743	2 492
Pakistan	37 198	20 849	58 047	32 405	25 642
Sri Lanka	51 921	8 006	59 927	29 785	30 142
Regional	666	(13)	653	502	151
Area total	**114 949**	**56 096**	**171 045**	**94 217**	**76 828**

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Middle East and North Africa					
Algeria	110	152	262	119	143
Djibouti	379	2 556	2 935	2 392	543
Egypt	20	200	220	19	201
Iran (Islamic Republic of)	(178)		(178)	167	(345)
Iraq	(1 954)	37 342	35 388	15 906	19 482
Jordan	3 743	9 419	13 162	4 985	8 177
Kuwait	30		30		30
Lebanon	10 366	661	11 027	7 404	3 623
Morocco	1		1		1
Palestinian children and women	12 449	13 534	25 983	12 991	12 992
Sudan	30 598	96 357	126 955	104 510	22 445
Syrian Arab Republic	11 719	7 509	19 228	15 692	3 536
Yemen	89	2 107	2 196	1 285	911
Regional	5 696	200	5 896	232	5 664
Area total	**73 068**	**170 037**	**243 105**	**165 702**	**77 403**
Central and Eastern Europe and Commonwealth of Independent States					
Albania	52		52		52
Bosnia and Herzegovina	590	(14)	576		576
Croatia	219		219		219
Georgia	30	5 260	5 290	3 131	2 159
Kazakhstan		301	301	11	290
Kosovo (Serbia)	(1 419)		(1 419)	9	(1 428)
Kyrgyzstan		239	239		239
Romania	6	1 089	1 095	512	583
Russian Federation	(1 059)	579	(480)	1 717	(2 197)
Serbia	881	(7)	874		874
Tajikistan	55	3 189	3 244	2 476	768
The former Yugoslav Republic of Macedonia	28		28		28
Turkey	(52)		(52)		(52)

	Approved programmes unspent balances as at 1 January 2008	*New programmes and cancellations*	*Total programmes*	*Total expenditure*	*Approved programmes unspent balances as at 31 December 2008*
Ukraine	1		1		1
Uzbekistan		365	365	107	258
Regional	2 967		2 967		2 967
Area total	**2 299**	**11 001**	**13 300**	**7 963**	**5 337**
Global assistance					
Emergency programme fund	21 521	1 875	23 396	925	22 471
Inter-country programmes	(3 255)	5 540	2 285	8 002	(5 717)
Total global assistance	**18 266**	**7 415**	**25 681**	**8 927**	**16 754**
Total programme assistance	**466 343**	**734 460**	**1 200 803**	**746 219**	**454 584**

Notes to the financial statements

Note 1
Statement of the objectives and activities of the United Nations Children's Fund

1. UNICEF is mandated by the United Nations General Assembly to advocate for the protection of the rights of children, to help meet children's basic needs and to expand the opportunities of children to reach their full potential. The organization mobilizes political will and material resources to help countries, particularly developing countries, to ensure a "first call for children" and to build the capacity of countries to develop appropriate policies and deliver services for children and their families.

Note 2
Summary of significant accounting policies

Accounting convention

2. The financial statements are prepared in accordance with the Financial Regulations and Rules of UNICEF and the United Nations system accounting standards.

3. With the goal of achieving harmonization in the presentation of the accounts by agencies in the United Nations system, the financial statements are presented in line with the formats agreed upon by the United Nations System Chief Executives Board for Coordination.

Financial period

4. In accordance with the UNICEF Financial Regulations and Rules, the accounts are maintained on a biennial basis.

Unit of account

5. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rate of exchange.

Translation of currencies

6. Assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28, differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

7. Income consists of regular resources, other resources and funds for emergency relief and rehabilitation. Regular resources include funds from the voluntary annual contributions of Governments, intergovernmental agencies and non-governmental organizations, the income from the Private Fundraising and Partnerships Division, non-earmarked funds contributed by the public, and other income. Other resources are funds contributed to UNICEF by Governments, intergovernmental organizations, non-governmental organizations and the United Nations system, for specific purposes within the programmes approved by the UNICEF Executive Board. Emergency relief and rehabilitation funds include those contributed for emergency operations.

8. Income is recorded on the basis of funds or pledges received for the current year. Funds received for future years for purposes specified by donors are considered deferred income and recorded as "contributions received in advance".

9. Contributions income received from National Committees for UNICEF is accounted for on a cash basis, with the exception of contributions for other resources (regular and emergency resources), which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and by a statement from the National Committee indicating that it is committing funds to UNICEF in the form of a pledge.

10. The statement of income and expenditure does not include funds received and disbursements made from trust funds.

11. All other income received by UNICEF is credited as regular resources.

12. Contributions in kind are valued by management and reflect the cost UNICEF would normally pay for similar items.

13. Supported deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Expenditure

14. All expenditures of UNICEF are accounted for on an accrual basis, except for certain expenditures relating to staff entitlements, which are accounted for on the basis of cash disbursements only.

15. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period.

Cash

16. All funds received are initially deposited into UNICEF bank accounts and reflected as cash holdings.

Allowance for doubtful contributions receivable

17. In line with the recommendation of the external auditors (A/51/5/Add.12, paragraph 35), UNICEF maintains a provision for potentially uncollectible contributions receivable.

Inventory

18. The inventory of programme supplies at the UNICEF Supply Division warehouses is shown at average cost. All costs associated with bringing the goods to the warehouse are considered as part of the average cost. Goods in transit to the warehouse are valued at actual cost.

Capital assets

19. Capital assets consist of office buildings and staff housing and are presented at their acquisition cost.

Unliquidated obligations

20. Cancellation of unliquidated obligations is recorded as a reduction of expenditure if the budgetary account is valid, or as savings on or cancellation of prior periods' obligations if the budgetary account has expired.

Consolidation

21. The financial reports and statements reflect the net operating income, assets and liabilities of the Private Fundraising and Partnerships Division. Transactions between UNICEF and the Private Fundraising and Partnerships Division are eliminated on consolidation.

Non-expendable property

22. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Reclassifications

23. Certain amounts classified as miscellaneous income in 2007 have been reclassified to allow comparison with the same amounts in 2008.

24. In order to clarify the financial impact of currency exchange rates, during 2008, two separately reported activities, namely "gains and losses on foreign exchange transactions" and "currency exchange adjustments", were reported as a new activity, "net currency exchange adjustments and gains on foreign exchange", under other income in the statement of income and expenditure. Prior to 2008, "gains and losses on foreign exchange transactions" were reported as miscellaneous income, and currency exchange adjustments were reported separately. The change (in 2007) resulted in a decrease of amounts reported as miscellaneous income and an increase in amounts reported as net currency exchange adjustments and gains on foreign exchange of $4.9 million.

25. In 2008, the cancellation of unliquidated obligations related to expired budgetary accounts is recorded against the fund balance (savings on or cancellation of prior periods' obligations). Prior to 2008, these amounts were reported as miscellaneous income. This change (in 2007) resulted in the following: $846 thousand increase in miscellaneous income, $1.2 million increase in savings on or cancellations of prior periods' obligations, and $2 million increase in prior period adjustments.

Private Fundraising and Partnerships Division

Accounting convention

26. The Private Fundraising and Partnerships Division accounts are maintained in accordance with the Financial Regulations and Rules of UNICEF and the Greeting Card Operation special supplement.

Unit of account

27. The accounting unit is in United States dollars. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange on the transaction date.

Translation of currencies

28. Assets and liabilities in currencies other than the United States dollar are valued for accounting purposes at the prevailing United Nations rates of exchange. Any variance in valuation caused by fluctuation of those rates is accounted for as a gain or loss and is included in the statement of income and expenditure under exchange rate adjustment.

Income

29. Gross proceeds from the sale of cards and gifts are recorded in local currency and accrued on the basis of the provisional sales reports received from the sales partners at year-end. They are converted into United States dollars at the United Nations operational rates of exchange prevailing on 31 December. The accrual is adjusted in the following year on the receipt of the final sales report. If the provisional sales report is not received from a sales partner by end-of-year closure, gross proceeds are accrued on deliveries to that sales partner for the year, less an allowance for unsold goods.

30. Income from private fundraising activities and related expenses is recorded separately in the Private Fundraising and Partnerships Division accounts. The net proceeds raised by National Committees from private fundraising activities for regular resources are recorded based on the provisional reports submitted. These are then adjusted in the following year upon receipt of the final reports. Net proceeds raised by field offices from private fundraising activities are recorded upon receipt of funds.

Allowance for doubtful accounts receivable

31. In accordance with Private Fundraising and Partnerships Division accounting policy, a provision to cover accounts receivable that are considered doubtful for collection may be established. This provision is shown as a deduction from accounts receivable on the statement of assets and liabilities.

Inventory

32. The inventory of work in process and finished goods are valued at standard cost, while raw materials are valued at moving average cost. It is the policy of the Private Fundraising and Partnerships Division to write down unsold cards and dated gifts at the end of the first sales campaign year, and all other gifts at the end of the

second sales campaign year. Gifts that have been written down and carried forward are valued at their add-on cost. All publicity and promotional materials produced in the current campaign year, but relating to future campaign years, are shown at standard cost and included in inventory.

Capital assets

33. Capital assets costing $100,000 or more are capitalized and depreciated over their estimated useful life.

Liabilities

34. Liabilities are accrued in the Private Fundraising and Partnerships Division accounts following recognized accounting standards, and appropriate cut-off procedures are followed consistently.

Note 3
Transfer to the biennium support budget

35. A transfer is made from income to the biennium support budget, in keeping with the budget harmonization of the United Nations Development Programme (UNDP), the United Nations Population Fund and UNICEF, and is shown in the following table:

(Thousands of United States dollars)

	2008	*2007*
Government contributions towards local costs	342	162
Income tax reimbursement	17 106	15 831
Total	**17 448**	**15 993**

Note 4
Private Fundraising and Partnerships Division

(Thousands of United States dollars)

	2008	*2007*
Income		
Gross proceeds from sales	130 092	156 222
Private fundraising	336 686	359 762
Other income	18 666	22 620
Total	**485 444**	**538 604**
Total expenditure	124 811	147 588
Net income	**360 633**	**391 016**

Note 5
Miscellaneous income

(Thousands of United States dollars)

	2008	*2007*
Income from the sale of surplus and obsolete property	1 685	1 639
Agency commissions from procurement services	5 250	8 738
Miscellaneous — others	10 825	11 159
Total	**17 760**	**21 536**

Note 6
Net currency exchange adjustments and gains on foreign exchange

(Thousands of United States dollars)

	2008	*2007*
Currency exchange adjustments	(37 018)	10 723
Gains and losses on foreign exchange	18 362	4 899
Total	**(18 656)**	**15 622**

Note 7
Write-offs/prior period adjustments

(Thousands of United States dollars)

	Regular resources	*Supplementary funds*	*Emergency relief and rehabilitation*	*Total 2008*	*Total 2007*
Uncollectible contributions	430	15 496	2 607	18 533	13 576
Inventory and other write-offs	3 298			3 298	822
Prior period adjustments	139	(198)	134	75	2 634
Total	**3 867**	**15 298**	**2 741**	**21 906**	**17 032**

Note 8
Reserves

(Thousands of United States dollars)

	Balance as at 1 January 2008	*Funds received*	*Expenses*	*Balance as at 31 December 2008*
Reserve for procurement services	2 000			2 000
Reserve for insurance	115			115
Reserve for capital assets	27 126	86		27 212
Reserve for after-service health insurance	150 000	30 000		180 000
Reserve for separation fund	18 279	20 065	19 632	18 712
Total	**197 520**	**50 151**	**19 632**	**228 039**

Reserve for procurement services

36. In 1993, the Executive Board approved the establishment of a reserve for procurement services of $2 million to absorb possible future shortfalls. This reserve was funded by the surplus of handling fees charged for each procurement request against staff and related expenses charged against this fee by the Supply Division. There were no movements in the reserve in 2008.

37. The income and expenditure relating to procurement services amounted to:

(Thousands of United States dollars)

	2008	*2007*
Funds received	17 558	20 460
Less: staff and related expenses	12 308	11 722
Transfer to miscellaneous income	**5 250**	**8 738**

Reserve for insurance

38. In 1950, the Executive Board approved the establishment of a reserve for insurance of $200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. This amount was funded by approved freight allocations. In 1987, an additional $100,000 from regular resources was added to the reserve to self-insure for property losses. There were no movements in the reserve in 2008.

Reserve for capital assets

39. In 1990, the Executive Board approved the establishment of a capital asset reserve of $22 million from regular resources to better control future purchases of capital assets, mainly office buildings and staff housing in the field.

Reserve for after-service health insurance

40. In 2003, the Executive Board approved the establishment of a funded reserve for after-service health insurance and an initial allocation of $30 million from regular resources. The reserve was increased each year thereafter, bringing the balance to $180 million as at 31 December 2008. Currently, disbursements for retirees are charged against the budget appropriations of the periods when actual payments are made.

Reserve for separation fund

41. In 2006, the Executive Board approved the establishment of a separation fund to cover separation and termination liabilities and an initial allocation of $10 million from regular resources. The fund will be built up on an annual basis by the net of total contributions less payments made. There was an increase of $433,000 in the reserve during the year ended 31 December 2008.

Note 9
Cash and term deposits

(Thousands of United States dollars)

	2008	*2007*
Term deposits	1 780 600	2 100 992
Cash (convertible)	76 620	116 130
Cash (non-convertible)	7 208	12 707
Total	**1 864 428**	**2 229 829**

Note 10
Investments

42. Investments include marketable securities and other negotiable instruments acquired by the organization to produce income. Investments are stated at cost plus or minus any amortized premium or discount. As at 31 December 2008 and 2007, a total of $1,017 million and $445 million respectively, was invested in fixed-income securities.

43. As at 31 December 2008 and 2007, the market value of investments was $1,019 million and $446 million, respectively. While the market value of the financial instruments may fluctuate during the investment period, it does not affect the value due on maturity to UNICEF.

Note 11
Contributions receivable

44. An aging of contributions receivable is shown in the following table:

(Thousands of United States dollars)

	Prior to 2006	*2006*	*2007*	*2008*	*Total 31 December 2008*	*Total 31 December 2007*
Contributions receivable	89	6 868	9 927	260 268	277 152	251 288

Note 12
Provision for uncollectible contributions

45. In line with the recommendation of the external auditors (A/51/5/Add.12, paragraph 35), UNICEF maintains a provision for potentially uncollectible contributions receivable. This provision is set at $5 million.

Note 13
Other accounts receivable

(Thousands of United States dollars)

	2008	*2007*
From:		
National Committees and other private fundraising partnerships	364 508	393 074
Less: Private Fundraising and Partnerships Division allowance for doubtful accounts	(9 130)	(9 348)
Governments, United Nations system and others — trust funds	21 396	9 942
United Nations system	8 844	12 790
Governments	502	475
Staff members	23 846	21 578
Accrued interest	22 356	18 258
Advances to suppliers for goods and freight	10 241	6 751
Deposits and prepayments	838	1 054
Miscellaneous	122	2
Total	**443 523**	**454 576**

Note 14
Inventories

(Thousands of United States dollars)

	2008	*2007*
Programme supplies	33 421	32 080
Packing materials	312	332
Greeting cards and gifts		
Raw materials	3 216	3 358
Work in progress		33
Finished goods	9 344	10 276
Total	**46 293**	**46 079**

Note 15
Buildings

(Thousands of United States dollars)

	Office buildings	*Staff housing*	*Total 2008*	*Total 2007*
Opening balance, 1 January	**17 204**	**627**	**17 831**	**16 340**
Plus: Additions	421	24	445	1 491
Less: Disposals	261	59	320	
Closing balance, 31 December	**17 364**	**592**	**17 956**	**17 831**

Note 16
Contributions received in advance

(Thousands of United States dollars)

	2008	*2007*
Governments and intergovernmental agencies	7 707	40 500
Total	**7 707**	**40 500**

46. Further to contributions received in advance, pledges amounting to $349 million have already been received for future years.

Note 17
Unliquidated obligations

(Thousands of United States dollars)

	2008	*2007*
Programme accounts	260 155	252 170
Administrative accounts	11 130	21 554
Total	**271 285**	**273 724**

Note 18
Accounts payable

(Thousands of United States dollars)

	2008	*2007*
United Nations system	20 675	26 699
Supplies, services and freight	78 154	71 381
Miscellaneous	10 097	25 365
Total	**108 926**	**123 445**

Note 19
Trust funds

(Thousands of United States dollars)

	2008	*2007*
Net balance	244 990	304 628
Receivables	21 396	9 942
Gross balance	**266 386**	**314 570**

Note 20
Medical Insurance Plan

47. The Medical Insurance Plan is a health and dental insurance plan operated by the United Nations, UNDP, the Office of the United Nations High Commissioner for Refugees and UNICEF at designated duty stations for the benefit of locally recruited current and former General Service staff members, national Professional officers and their eligible family members. Staff members and the organization share in the cost of the premiums. The ending balance represents the opening balance plus premiums less expenditure.

(Thousands of United States dollars)

	2008	*2007*
Opening balance	47 022	44 420
Plus: Premiums	14 689	12 971
Less: Expenditure	11 679	10 369
Ending balance	**50 032**	**47 022**

Note 21
After-service health insurance liability

48. UNICEF engaged the services of a consulting actuary to carry out an actuarial valuation of post-retirement health insurance benefits as at 31 December 2007. On the basis of that study, it has been estimated that UNICEF liability as at 31 December 2007 for after-service health insurance benefits covering all participants is as follows:

(Thousands of United States dollars)

	Present value of future benefits as at 31 December 2007	*Accrued liability as at 31 December 2007*
Gross liability	883 663	613 961
Offset from retirees	185 141	131 248
Total	**698 522**	**482 713**

49. The present value of future benefits is the discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active staff members expected to retire in the future. In actuarial terminology, it is called the expected post-retirement benefit obligation.

50. The accrued liability for future benefits represents that portion of the present value of benefits that has accrued from the staff member's date of hire until the valuation date. An active staff member's benefit is fully accrued when that staff member has reached the date of full eligibility for benefits. Thus, for retirees and active staff members who are eligible to retire with benefits, the present value of future benefits and the accrued liability are equal. In actuarial terminology, the accrued liability is called the accumulated post-retirement benefit obligation.

51. As at 31 December 2008, the balance for the after-service health insurance reserve was $180 million.

Note 22
Other end-of-service liabilities

52. In 2008, UNICEF engaged a consulting actuary to carry out an actuarial valuation of its annual leave and repatriation benefits as at 31 December 2008. On

the basis of that study, it has been estimated that UNICEF liability as at 31 December 2008 for annual leave and repatriation benefits is as follows:

(Thousands of United States dollars)

	Present value of future benefits as at 31 December 2008	*Accrued liability as at 31 December 2008*
Annual leave	70 213	32 590
Repatriation benefits	90 645	71 434
Total	**160 858**	**103 933**

53. Comparative amounts for 2007 are not available.

54. For both annual leave and repatriation benefits, the accrued liability represents that portion of the present value of future benefits that has been accrued from the staff member's date of hire until the valuation date.

55. As at 31 December 2008, the balance of the separation fund was $18.7 million.

Note 23
United Nations Joint Staff Pension Fund

56. UNICEF is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligations of the organization to the pension fund consist of its mandated contribution at the rate established by the General Assembly, together with any share of any actuarial deficiency payments under article 26 of the Regulations and Rules of the Fund. Such deficiency payments are payable only if and when the General Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the funds as of the valuation date.

57. At the time of the preparation of this report, the General Assembly had not invoked this provision.

Note 24
Lease

58. UNICEF is a lessee of the United Nations Development Corporation for a building known as Three United Nations Plaza, as specified in a lease agreement between the parties dated 13 August 1984 and amendment thereto dated 11 January 1994. The base rent, exclusive of operating expense escalations, is fixed at approximately $5.9 million annually, and the lease period extends to 2026. UNICEF may receive title to Three United Nations Plaza upon the expiration of the lease agreement for the consideration of $1 if it fulfils the conditions of continuous and uninterrupted stay in the building and maintenance of its worldwide headquarters in

New York City until 2026. As at 31 December 2008, UNICEF had made payments under this lease agreement totalling $88 million, and has a further $103 million in lease commitments between 2009 and 2026.

Note 25
Non-expendable property

(Thousands of United States dollars)

	2008	*2007*
Cost of non-expendable property — UNICEF	48 568	45 532
Cost of non-expendable property — under UNICEF custody	102 753	97 082
Total	**151 321**	**142 614**

Note 26
Liquidity

59. The UNICEF liquidity policy recommends a minimum year-end balance of regular resources convertible cash equal to 10 per cent of projected regular resources income for the following year.

60. The financial plan for 2008 recommended minimum regular resources convertible cash balance of $118 million.

61. For the purpose of meeting this internal guideline, UNICEF cash holdings and investments, excluding trust funds, are estimated to be split between regular resources and other resources as follows:

(Thousands of United States dollars)

	Regular resources	*Other resources*
Term deposits, cash (convertible) and investments	854 988	1 752 449
Cash (non-convertible)	7 208	
Total	**862 196**	**1 752 449**

62. UNICEF met its internal liquidity guideline for the year 2008.

Schedule 1
Contributions received or pledged for the year ended 31 December 2008

(Thousands of United States dollars)

	Regular resources				*Other resources*						
					Other resources (regular)			*Other resources (emergency)*			
Donor	*Governments and inter-governmental agencies*	*Non-governmental sources*	*Transfer to support budget*	*Subtotal*	*Governments and inter-governmental agencies*	*Non-governmental sources*	*Subtotal*	*Governments and inter-governmental agencies*	*Non-governmental sources*	*Subtotal*	*Total*
Countries											
Algeria	**24**			**24**		**22**	**22**				**46**
Andorra	**89**			**89**	**311**	**732**	**1 043**	**53**	**47**	**100**	**1 232**
Angola						**350**	**350**				**350**
Argentina	**10**			**10**		**5 516**	**5 516**				**5 526**
Armenia	**5**			**5**		**63**	**63**				**68**
Australia	**21 793**			**21 793**	**39 667**	**4 685**	**44 352**	**18 860**	**1 039**	**19 899**	**86 044**
Austria	**2 183**			**2 183**	**994**	**1 908**	**2 902**				**5 085**
Azerbaijan	**15**			**15**		**90**	**90**				**105**
Bahrain	**5**			**5**							**5**
Bangladesh	**69**			**69**	**7 019**		**7 019**				**7 088**
Barbados	**4**			**4**							**4**
Belarus						**16**	**16**				**16**
Belgium	**4 717**			**4 717**	**2 309**	**6 789**	**9 098**	**3 171**	**1 157**	**4 328**	**18 143**
Belize					**150**		**150**				**150**
Bolivia	**125**			**125**	**228**	**60**	**288**		**320**	**320**	**733**
Botswana								**151**		**151**	**151**
Brazil					**3 012**	**6 456**	**9 468**				**9 468**
Bulgaria	**7**			**7**		**1 565**	**1 565**				**1 572**
Burkina Faso	**5**			**5**				**530**		**530**	**535**
Canada	**17 664**			**17 664**	**88 848**	**3 989**	**92 837**	**20 532**	**2 663**	**23 195**	**133 696**
Chile	**77**		**(7)**	**70**		**327**	**327**				**397**
China	**1 290**		**(70)**	**1 220**		**1 948**	**1 948**		**3 605**	**3 605**	**6 773**

Donor	Regular resources				Other resources						
					Other resources (regular)			Other resources (emergency)			
	Governments and inter-governmental agencies	Non-governmental sources	Transfer to support budget	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Colombia	400			400		2 810	2 810				3 210
Costa Rica	16		(16)								
Côte d'Ivoire					10 200		10 200				10 200
Croatia	33			33		1 421	1 421		473	473	1 927
Cyprus	28			28							28
Czech Republic	215			215	141	1 027	1 168	381		381	1 764
Democratic People's Republic of Korea	73		(73)								
Denmark	37 579			37 579	18 224	6 008	24 232	24 612	2 212	26 824	88 635
Ecuador	22			22		855	855				877
Egypt	147			147	744	373	1 117				1 264
El Salvador	1			1							1
Estonia	56			56	113		113	228		228	397
Ethiopia	50			50							50
Finland	22 693			22 693	3 588	3 618	7 206	4 583	701	5 284	35 183
France	18 488			18 488	1 869	15 059	16 928	1 100	7 877	8 977	44 393
Gabon					206		206				206
Germany	8 254			8 254	8 100	31 774	39 874		7 720	7 720	55 848
Greece	300			300	225	1 008	1 233	198		198	1 731
Haiti	20			20					1	1	21
Honduras	30			30							30
Hong Kong						4 278	4 278		18 602	18 602	22 880
Hungary	147			147		404	404				551
Iceland					200	831	1 031	100	29	129	1 160
India	886			886	1 914	1 517	3 431		17	17	4 334
Indonesia	100			100		2 218	2 218				2 318
Iran, Islamic Republic of	55			55		170	170				225
Ireland	25 113			25 113	1 396	851	2 247	7 252	811	8 063	35 423

Donor	Regular resources				Other resources						
					Other resources (regular)			Other resources (emergency)			
	Governments and inter-governmental agencies	Non-governmental sources	Transfer to support budget	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Israel	140			140							140
Italy	17 699			17 699	6 785	24 367	31 152	17 485	7 798	25 283	74 134
Japan	15 706			15 706	75 097	10 153	85 250	62 472	12 398	74 870	175 826
Kazakhstan	50			50							50
Kenya						91	91		26	26	117
Kuwait	200			200							200
Lebanon						1 225	1 225				1 225
Lesotho	1			1							1
Liechtenstein	19			19	63		63	88		88	170
Lithuania								32		32	32
Luxembourg	3 933			3 933	5 789	719	6 508	593	51	644	11 085
Macedonia, the former Yugoslav Republic of	3			3							3
Madagascar					3 183		3 183	1 481		1 481	4 664
Malawi	3			3							3
Malaysia	84			84	500	58	558		225	225	867
Mali	24			24							24
Mauritania	11			11							11
Mexico						4 122	4 122		804	804	4 926
Moldova, Republic of	7			7	251		251				258
Monaco	12			12	100		100				112
Mongolia	11			11	477		477				488
Morocco	82			82	181	40	221				303
Namibia	2			2		192	192				194
Nepal					156		156				156
Netherlands	53 361			53 361	100 432	14 689	115 121	42 394	5 331	47 725	216 207
New Zealand	3 538			3 538	1 293	822	2 115	1 608	194	1 802	7 455
Nicaragua	7			7		1	1				8

Donor	Regular resources				Other resources						
					Other resources (regular)			Other resources (emergency)			
	Governments and inter-governmental agencies	Non-governmental sources	Transfer to support budget	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Nigeria						129	129				129
Norway	73 544			73 544	100 996	13 891	114 887	22 345	639	22 984	211 415
Oman					999	33	1 032		9	9	1 041
Pakistan	120		(79)	41							41
Panama	27			27	300	150	450				477
Peru						430	430		29	29	459
Philippines	61		(24)	37		1 377	1 377				1 414
Poland	200			200		2 421	2 421	220	6	226	2 847
Portugal	300			300	20	1 782	1 802				2 102
Qatar	100			100							100
Republic of Korea	2 800			2 800	430	4 004	4 434	5 176	2 000	7 176	14 410
Romania	89			89		646	646		1 089	1 089	1 824
Russian Federation	1 000			1 000		1 497	1 497				2 497
Samoa	1			1							1
San Marino						77	77	44		44	121
Saudi Arabia	2 000			2 000	500	182	682		810	810	3 492
Senegal					81		81				81
Serbia	10			10		397	397				407
Singapore	50			50							50
Slovak Republic	13			13		254	254				267
Slovenia	32			32		650	650	101	209	310	992
South Africa	25			25		437	437				462
Spain	23 316			23 316	64 062	12 542	76 604	14 456	4 359	18 815	118 735
Sri Lanka	16			16							16
Sudan					8 357		8 357				8 357
Sweden	71 896			71 896	58 777	37 590	96 367	39 064	3 122	42 186	210 449
Switzerland	16 878			16 878	3 593	18 388	21 981	419	374	793	39 652
Tajikistan					605		605				605

Donor	Regular resources				Other resources						
					Other resources (regular)			Other resources (emergency)			
	Governments and inter-governmental agencies	*Non-governmental sources*	*Transfer to support budget*	*Subtotal*	*Governments and inter-governmental agencies*	*Non-governmental sources*	*Subtotal*	*Governments and inter-governmental agencies*	*Non-governmental sources*	*Subtotal*	*Total*
Thailand	237		(61)	176		4 631	4 631		91	91	4 898
Togo	2			2							2
Trinidad and Tobago	15			15							15
Tunisia	44		(12)	32		120	120				152
Turkey	250			250		1 246	1 246	500		500	1 996
Ukraine						15	15				15
United Arab Emirates	100			100	10 838	277	11 115	3 000	408	3 408	14 623
United Kingdom of Great Britain and Northen Ireland	37 961			37 961	132 092	28 982	161 074	42 767	8 945	51 712	250 747
United States of America	127 955		(17 106)	110 849	97 784	42 042	139 826	75 663	15 849	91 512	342 187
Uruguay	20			20		569	569				589
Uzbekistan					299		299				299
Venezuela (Bolivarian Republic of)						484	484				484
Yemen	10			10							10
Zambia						95	95				95
Subtotal countries	**616 753**		**(17 448)**	**599 305**	**863 498**	**340 555**	**1 204 053**	**411 659**	**112 040**	**523 699**	**2 327 057**
Income adjustments to prior periods	(1 022)	7		(1 015)	1 205	(23)	1 182	405	(34)	371	538
Refund of contributions					(2 910)	(17)	(2 927)	(4 642)		(4 642)	(7 569)
Total countries	**615 731**	**7**	**(17 448)**	**598 290**	**861 793**	**340 515**	**1 202 308**	**407 422**	**112 006**	**519 428**	**2 320 026**
Intergovernmental agencies											
African Development Bank								500		500	500
Arab Gulf Programme for United Nations Development Organizations					105		105				105
Asian Development Bank					65		65				65

Donor	Regular resources: Governments and inter-governmental agencies	Regular resources: Non-governmental sources	Regular resources: Transfer to support budget	Regular resources: Subtotal	Other resources (regular): Governments and inter-governmental agencies	Other resources (regular): Non-governmental sources	Other resources (regular): Subtotal	Other resources (emergency): Governments and inter-governmental agencies	Other resources (emergency): Non-governmental sources	Other resources (emergency): Subtotal	Total
Council of Europe Development Bank					607		607				607
European Commission					102 406		102 406	50 005		50 005	152 411
Organization of the Petroleum Exporting Countries Fund (OPEC Fund)					1 011		1 011				1 011
Subtotal intergovernmental agencies					**104 194**		**104 194**	**50 505**		**50 505**	**154 699**
Refund of contributions					(31)		(31)	(132)		(132)	(163)
Total intergovernmental agencies					**104 163**		**104 163**	**50 373**		**50 373**	**154 536**
Total Governments and intergovernmental agencies	**615 731**	**7**	**(17 448)**	**598 290**	**965 956**	**340 515**	**1 306 471**	**457 795**	**112 006**	**569 801**	**2 474 562**
Non-governmental organizations											
Algeria		1		1							1
Canada						14 384	14 384				14 384
Cayman Islands		2		2							2
Ethiopia		10		10							10
The Global Alliance for Vaccines and Immunization						3 365	3 365				3 365
Germany						6	6				6
Jamaica		2		2							2
Japan		2		2		1 053	1 053				1 055

Donor	Regular resources				Other resources						
					Other resources (regular)			Other resources (emergency)			
	Governments and inter-governmental agencies	Non-governmental sources	Transfer to support budget	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Kenya									98	98	98
Netherlands						199	199				199
Romania		5		5							5
Rotary International						41 370	41 370				41 370
Somalia		4		4							4
Switzerland		5		5		7 507	7 507				7 512
Thailand		36		36							36
The Alexander Bodini Foundation						25	25				25
Tunisia		1		1							1
United Arab Emirates		2		2					100	100	102
United States of America						104 305	104 305		16	16	104 321
University of Notre Dame						1 500	1 500				1 500
Subtotal non-governmental organizations		**70**		**70**		**173 714**	**173 714**		**214**	**214**	**173 998**
Refund of contributions						(610)	(610)		(17)	(17)	(627)
Total non-governmental organizations		**70**		**70**		**173 104**	**173 104**		**197**	**197**	**173 371**
Total Governments, intergovernmental and non-governmental agencies	615 731	77	(17 448)	598 360	965 956	513 619	1 479 575	457 795	112 203	569 998	2 647 933

Donor	Regular resources				Other resources						
					Other resources (regular)			Other resources (emergency)			
	Governments and inter-governmental agencies	Non-governmental sources	Transfer to support budget	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-gn.-rnmental agencies	Non-governmental sources	Subtotal	Total
Inter-organizational arrangements											
Joint United Nations Programme on HIV/AIDS						20 059	20 059		38	38	20 097
Department of Peacekeeping Operations						373	373				373
United Nations Trust Fund for Human Security						1 989	1 989				1 989
United Nations Secretariat						173	173				173
United Nations Development Group						16 099	16 099				16 099
United Nations Development Programme						32 797	32 797		50 252	50 252	83 049
United Nations Educational, Scientific and Cultural Organization						2 704	2 704				2 704
United Nations Population Fund						4 952	4 952				4 952
United Nations High Commissioner for Refugees									114	114	114
United Nations Development Fund for Women						100	100				100
United Nations Office for Coordination of Humanitarian Affairs									114 550	114 550	114 550
United Nations Centre for Human Settlements						63	63		140	140	203
United Nations Office for Project Services						27	27				27

Donor	Regular resources				Other resources						
					Other resources (regular)			Other resources (emergency)			
	Governments and inter-governmental agencies	*Non-governmental sources*	*Transfer to support budget*	*Subtotal*	*Governments and inter-governmental agencies*	*Non-governmental sources*	*Subtotal*	*Governments and inter-governmental agencies*	*Non-governmental sources*	*Subtotal*	*Total*
United Nations Joint Programme						6 906	6 906		852	852	7 758
World Health Organization						3 870	3 870		140	140	4 010
World Bank						935	935		3 866	3 866	4 801
Subtotal inter-organizational arrangements						**91 047**	**91 047**		**169 952**	**169 952**	**260 999**
Income adjustments to prior periods						(1)	(1)		(9)	(9)	(10)
Refund of contributions						(188)	(188)		(5 199)	(5 199)	(5 387)
Total inter-organizational arrangements						**90 858**	**90 858**		**164 744**	**164 744**	**255 602**
Grand total	615 731	77	(17 448)	598 360	965 956	604 477	1 570 433	457 795	276 947	734 742	2 903 535

Summary

	Regular resources	*Other resources (regular)*	*Other resources (emergency)*	*Total*
Governments	598 283	861 793	407 422	1 867 498
Intergovernmental agencies		104 163	50 373	154 536
National committees	7	340 515	112 006	452 528
Non-governmental organizations	70	173 104	197	173 371
Inter-organizational arrangements		90 858	164 744	255 602
Grand total	**598 360**	**1 570 433**	**734 742**	**2 903 535**
Contributions in cash				2 892 171
Contributions in kind				11 364
Total contributions				**2 903 535**